

## Chapter 21.—Bills.

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## Forms of Bills.

**370.** Two forms of bills are used for remittance of public funds in India; viz., *supply bills* (Forms 46 and 47) and *remittance transfer receipts* (Form 48). *Supply bills* are issued under the special orders of the local Accountant General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found in Chapter 9. A list of the treasuries which issue and cash bills is given in Appendix D.

## Issue of Bills.

**371.** Before the commencement of a new official year, a *Register of bills issued* (Form 49) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column headed "Special or District." The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill has been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number; the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in a paragraph of Chapter 9 or a letter of the local Accountant General; the remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

**372.** Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers.

NOTE.—At treasuries banking with branch banks, there will be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the bank and the latter by the District Officer.

**373.** Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash; the business of signing them should not be postponed till the close of office, and ON NO ACCOUNT may the office be closed till all bills applied for have been issued. Each must be signed legibly with the full signature of the drawer (who

should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

NOTE.—The counterfoils of bills issued should be periodically bound up; they need not be preserved for more than three complete account years.

**374.** At the time of signature, the register of bills issued, together with the application for the bill, the advice list (Article 376) and the book of forms, will be laid together before the Treasury Officer; the advice-list must be signed before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

- (a) the several documents agree;
- (b) the authority for issue is sufficient.
- (c) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

NOTE.—In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

- (d) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and the annas and pies in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain annas and pies, the words end with the word "only;"
- (e) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

NOTE.—"Under thirty rupees" will mean that the bill is for a sum not less than R20 but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

- (f) the bill is signed in every case by the Accountant, and also by the Treasurer when the bill is issued in exchange for cash, but by the Accountant, a second time, instead of the Treasurer when the amount has been received by transfer in account; the Treasurer should enter the amount in the native character at the same time as he signs the bill.

NOTE.—The provision that each bill issued in exchange for cash shall bear the Treasurer's signature is only intended to bring home responsibility to him; bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

### Issue of Bills on Military Treasure-chests.

**375.** Under Article 139, note 2, certain Treasury Officers are authorised to draw remittance transfer receipts on the military treasure-chests at Mhow, Neemuch, etc. The amounts of such receipts are credited to the Military Account Circle concerned, and they should accordingly be entered at first in a separate register in Form 49, in which the issues of local bills are entered. From this register a list in Form 51 should be

posted daily, and its daily total entered, without any details, in the schedule of military receipts of the Account Circle concerned under the column, "Remittance Transfer Receipts issued on military treasure-chests."

### Advice Lists.

**376.** The advice list (Form 50) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district number of each must be shown. The advice will be initialled as each bill is signed, and the list will be totalled, closed, and signed by the Treasury Officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

**377.** At places where the treasury banks with a branch bank, there will be separate advices for remittance transfer receipts and supply bills, the former being issued by the Bank, and the latter by the District Officer.

**378.** If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

**379.** Advices of bills drawn on the Bank of Bengal at Calcutta, the Bank of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the Bank. But advices of bills drawn on districts of which the treasury business is managed by a branch of any of these banks, should be sent to the officer in charge of the district treasury, who will at once register them in the check register of bills payable (Form 53), and *immediately* pass on the original advices to the Bank Agent as authority to pay the bills on presentation without further special authorisation. In the case of Rangoon, Lahore, Karachi and Cawnpore, the advices should be sent to the Agent direct.

### Accounts of Bills issued.

**380.** The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant General with the monthly cash account.

**381.** There will be four general issue lists, namely:—

Supply Bills, local (that is, issued on treasuries in the same audit circle).

Supply Bills, foreign (that is, issued on treasuries in other audit circles).

Transfer Receipts, local.

Transfer Receipts, foreign.

For local bills, Form 51 is prescribed; for foreign bills, Form 52.

*Page 176, Article 379—*

*Substitute* the following for this Article :—

“Advices of bills drawn on the Bank of Bengal at Calcutta, the Bank of Madras at Madras, the Bank of Bombay at Bombay, or on any of the branches of these banks managing the treasury business of a district, should be sent direct to the Secretary and Treasurer of the Bank, or to the Bank Agent concerned, as the case may be.”

*13th List—1-4-16.*

*Page 176, Article 379—*

Substitute the following for the last sentence :—

“In the case of Cawnpore, Delhi, Karachi, Lahore and Rangoon, the advices should be sent to the Agent direct.”

**382.** The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

**383.** At the end of the month these lists will be submitted in original to the Accountant General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer.

### M Cross-checks.

**384.** It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

### Regularity of Signature.

**385.** Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly a native officer in charge of a treasury should *sign* his name in English, or have it written in English characters below the vernacular signature.

**386.** When any change of Treasury Officer occurs, a specimen of the signature of the new-comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient:—

"The undersigned begs to notify to \_\_\_\_\_ that he has on this day been relieved of the executive charge of the treasury at \_\_\_\_\_ by \_\_\_\_\_, a specimen of whose signature is annexed."

\_\_\_\_\_

The \_\_\_\_\_ 191 .

\_\_\_\_\_  
*Relieved Officer.*

\_\_\_\_\_  
*Relieving Officer.*

1. In the case of a native officer who signs in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (Article 385).

2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

### Payment of Bills—Check Register.

**387.** At the commencement of each official year a *check register of bills payable* (Form 53) should be prepared. It should be paged and ruled, each page signed by the Treasury Officer, a page (or two or more) set apart for each treasury or officer usually drawing, and the lines in them numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found; a back reference being similarly made on the latter.

**388.** The advice lists received from issuing treasuries will furnish materials for filling up columns 1 to 5 in this register. These lists must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post-mark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice list should be filed with others received from the same treasury and kept under lock and key. These advice files should all be bound up together at the end of the year.

**NOTE.**—It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's initials (Article 378), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

**389.** This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column of remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

### Examination of Bills presented.

**390.** On presentation of a bill for payment, the Treasury Officer must compare it with the above register and also with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quitittance. It should be borne in mind that in the case of a remittance transfer receipt the liability of Government to the payee named therein can only be discharged by payment of the amount due thereunder to the said payee or his *lawful* agent. It is not enough therefore for the Treasury Officer to satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill. If the payee himself is not in attendance, the Treasury Officer must assure himself that the presenter of the remittance transfer receipt is the agent or messenger of the payee duly authorised to receive

*Page 178, Article 387—*

*Cancel this Article.*

*13th List—1-4-16.*



*Substitute* the following for this Article retaining the note :—

388. The advice lists received from the issuing treasuries must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They should then be sorted and arranged according to the treasuries from which they are received and pasted chronologically in guard files in such a way that advices received from each treasury may be kept together. These files should be kept under lock and key."

*Substitute* the following for this Article:—

“The advice lists, arranged in the manner prescribed in the preceding Article, will serve to facilitate the examination and identification of bills presented for payment. The entries made in the advice lists should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column for remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

*Article 390, page 178—*

Add the following words at the end of the second sentence :—  
“or to a recognised bank in whose favour it is endorsed for the purpose”.

For the third sentence, viz., “It is not enough.....of a bill” substitute  
“In cases therefore where payment is not made on an endorsement in favour of a recognised bank the Treasury officer, should not merely satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill”.

Add at the end of the Article the following sentence :—

“ Similarly in cases where payment is made on an endorsement to a recognised bank the Treasury officer must assure himself that the presenter of the Remittance Transfer Receipt is the authorised agent or messenger of the bank.”

*Page 178, Article 390—*

*Cancel* the words “with the above register and also” in line 2 of this Article.

*Add* the following at the end of the first sentence of the Note to this Article, omitting the full-stop :—

“and in Rule 7 under Article 139.”

*13th List—1-4-16.*

*Page 179, Article 391—*

“ For the words “ that it is signed by the Accountant or Accountant and Treasurer as required by Article 374 (f ),” substitute “ that it bears the signature purporting to be that of the Treasurer ” and add a note—

“ If the Remittance Transfer Receipt bears no signature purporting to be that of the Accountant the fact should be immediately brought to the notice of the Treasury Officer who issued the bill, in order that he may ascertain whether the amount was correctly brought to book.”

*Article 392, page 179—*

For the last sentence "Remittance Transfer Receipt..... do so" substitute "Remittance Transfer Receipts should not ordinarily bear any other endorsement than that of the payee, and Government officers are justified in declining such cash receipts bearing any other endorsement whenever it may appear desirable to them to do so, but payment should be made, if so desired, on endorsement of the Remittance Transfer Receipt in favour of a recognised bank".

[9th list—1.7.15.]

payment. If, then, the presenter is unknown to the Treasury Officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the remittance transfer receipt, the Treasury Officer should demand a writing from the payee, authorizing the presenter to receive payment on his, the payee's, behalf.

NOTE.—Remittance transfer receipts are not payable at sub-treasuries save as expressly provided in Appendix D. But if the money payable on a remittance transfer receipt is required at a sub-treasury there is no objection to the issue of a cash order to the payee for presentation at the sub-treasury. In such case the payee should receipt the remittance transfer receipt as "Received payment by a cash order on—Sub-treasury, and the Treasury Officer at the district treasury should finally deal with the remittance transfer receipt, and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash.

**391:** The points of orders are, that the bill has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it is signed by the Accountant or Accountant and Treasurer as required by Article 374 (f), unless issued by a Presidency Bank or one of its branches; that it has not been tampered with; and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet a bill may be paid—

*Without advice*, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with. The Treasury Officer should in all such cases apply for the necessary advice without delay.

*Even though differing from the advice*, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

### Doubtful Bills.

**392.** In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

NOTE.—The order conveying the last instructions goes on: "There is no objection to the bank of—paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases, the bank must itself endorse the transfer receipts." (The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received,"—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.)

### Form of Receipt.

**393.** For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

- (a) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than £100 may, however, be paid without a certificate of administration.
- (b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney, should be made on the bill.
- (c) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.
- (d) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power-of-attorney; a bill payable to A. B. & Co., can be paid on the receipt, as A. B. & Co., of any member of the firm.
- (e) Although bills can be legally drawn in favour of *incorporated* banks, and paid on receipt of the official duly authorized for the time being, they cannot be so drawn in favour of *unincorporated* banks or other institution. The *name* of the payee, as well as his designation (Secretary, Manager, etc.) must be inserted, and his receipt required; but if he has left and his signature cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.
- (f) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury accounts should be noted in the Check Register and Advice List, and separate credit should be given in the cash book or register concerned. The voucher submitted with the list of payments will contain a certificate to this effect over the signature of the Treasury Officer. If the bill be endorsed to the Collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

**NOTE.**—A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

### Record of Payment.

**394.** As each bill is paid, it must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right-hand column of the same. As each payment is made, the entry should be initialled by the Treasury Officer in the column of Remarks of the check register. Entry must be made at the same time in the proper register of bills paid (see Article 395). If the



*Substitute the following:—*

- (e) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer should first satisfy himself that the authority has been duly conferred.

*1st List—10-3-13.*

*Page 180, Article 394—*

*For the first two sentences of this Article substitute the following :—*

*“ As each bill is paid, it must be stamped “ paid ”, the date of payment and the amount paid being at the same time noted in the columns provided for the purpose in the advice list. The entry should then be initialled by the Treasury Officer in the column also provided therein.”*

*13th List—1-4-16.*

*Page 181, Article 397—*

In the list of officers given in the Note under this Article, against “Supply Circle” include the name of “Assistant Audit Officer, Marine Accounts.”



*[10th list—1-10-15.]*

Article 397, page 181—

*For the list given in the Note substitute the following:—*

<u>Division</u> Group of		Officer.	Station.
<u>Divisions</u> Circle.			
Northern Group	{	Assistant Audit Officer and Divisional Disbursing Officer	{ 1st (Peshawar) Division, Peshawar. 2nd (Rawalpindi) Division, Rawalpindi. 3rd (Lahore) Division, Lahore.
Western Group	{	Assistant Audit Officer and Divisional Disbursing Officer	{ 4th (Quetta) Division, Quetta. 5th (Mhow) Division, Mhow. 6th (Poona) Division, Poona.
Eastern Group	{	Assistant Audit Officer and Divisional Disbursing Officer	{ 7th (Meerut) Division, Meerut. 8th (Lucknow) Division, Lucknow.
Supply Circle	.	Assistant Audit Officer, Military Supply Accounts,	Calcutta.
Secunderabad Division	{	Assistant Audit Officer and Divisional Disbursing Officer	{ 9th (Secunderabad) Division, Bolarum.
Burma Division	{	Assistant Audit Officer and Divisional Disbursing Officer	{ Burma Division, Maymyo.

treasury banks with a branch bank, the entry of payment in the latter register will be made from the paid bills on their return from the bank (see Article 379).

1. On receipt of advice of cancellation of any bill, or on its lapse, whether under Article 401 or under Article 152, its amount should be entered in the "amount paid" column.

2. The destruction of the advice-lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

### Accounts of Bills paid.

**395.** A volume should be prepared at the beginning of the year (Forms 54 and 55), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 54) and one for foreign bills (Form 55).

**396.** Four schedules of bills paid (in the same form as the registers) should be punctually written up before office closes, in order to be submitted to the Accountant General with the bi-monthly lists of payments, and the bills themselves should be attached to their schedules.

### Issue of Remittance Transfer Receipts by Military Account Officers.

**397.** Transfer receipts issued by Military Account Officers (see Article 144) undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the Military Schedule of Payments (Chapter 25) and not in the Registers prescribed in the last two rules.

NOTE.—The following is a complete list of the Military Accounts Officers who may issue transfer receipts. It will, of course, be understood that no transfer receipts may be drawn by Civil Treasuries on them:—

Circle of Accounts.	Officer.	Station.
Northern Circle	<i>Deputy Controller—</i>	
	Examiner of Military Accounts—1st Peshawar Division	Peshawar.
	Ditto ditto —2nd Rawalpindi Division	Rawalpindi.
	Ditto ditto —3rd Lahore Division	Lahore.
	Divisional Disbursing Officer	Peshawar.
	Ditto ditto	Rawalpindi.
Western Circle	Ditto ditto	Lahore.
	<i>Deputy Controller—</i>	
	Examiner of Military Accounts—4th Quetta Division	Quetta.
	Ditto ditto —5th Mhow Division	Mhow.
	Ditto ditto —6th Poona Division	Poona.
	Divisional Disbursing Officer	Quetta.
Eastern Circle	Ditto ditto	Mhow.
	Ditto ditto	Poona.
	Station Staff Officer, Aden	Aden.
	<i>Deputy Controller—</i>	
	Examiner of Military Accounts—7th Meerut Division	Meerut.
	Ditto ditto —8th Lucknow Division	Lucknow.
	Divisional Disbursing Officer	Meerut.
	Ditto ditto	Lucknow.

Circle of Accounts.	Officer.	Station.
Supply Accounts	Examiner of Military Accounts . . . . .	Calcutta.
Secunderabad Division.	Examiner of Military Accounts—9th Secunderabad Division	Bolarum.
	Divisional Disbursing Officer . . . . .	Bolarum.
Burma Division	Examiner of Military Accounts—Burma Division . . . . .	Maymyo.
	Divisional Disbursing Officer . . . . .	Maymyo.

### Issue of Duplicates.

398. A duplicate of a bill may be issued under the circumstances stated in Article 145; and, in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant General if the bill has lapsed.

399. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

400. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant General, or, in the case of military transfer receipts, to the ~~Controller of Military Accounts or Deputy Controller of Military Accounts in Independent Charge~~; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate. *see 21st*

### Cancellation.

401. When a bill is cancelled, as provided in Article 146, the fact of cancellation should be conspicuously noted across the face of the bill; at the same time note should be made in the register of bills issued (Form 49) and advice sent to the officer drawn on, who should at once record the fact in the Remarks column of his check-register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount refunded should be charged, in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of Remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill even though no other have been drawn on the same district between the issue of the bill and its cancellation. . . . .

Article 400, page 182—

*For the words “Controller.....Independent Charge” substitute  
“Controller of Military Accounts” or “Controller of Military Supply  
Accounts?”*

*Page 182, Article 401—*

*For “his check-register of bills payable” in line 5 of this Article, substitute “the advice list originally received.” For “Amount discharged” in lines 6 and 7 of this Article substitute “Amount paid.”*

*13th List—1-4-16.*



*Page 183 Article 403—*

*For “in the check-register of bills payable.....that register”;  
in lines 3 to 5 of this Article, substitute:—*

*“in the ‘Remarks’ column of the advice list, their amounts being at the  
same time posted in the column ‘Amount paid’ ”;*

*13th List—1-4-16.*

Article 404, page 183—

*For the words “Controller.....Independent Charge” substitute  
“Controller of Military Accounts” or “Controller of Military Supply  
Accounts”*

### Exchange.

**402.** When a bill is exchanged for another (see Article 148), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

### Lapse of Bills.

**403.** Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right-hand column of that register; their amount is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill he should be directed to address the Accountant General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other Governments, as well as by those under the Local Government.

1. Paymaster's transfer receipts lapse in the same way as those of civil treasuries, and payment can be made only under an order of the Controller, Military Accounts.

2. Regarding transfer receipts for sepoys' remittances, see Article 152.

### Supply of Forms.

**404.** Forms will be supplied to Treasury Officers by the local Accountant General, and to paymasters, etc., by the Controller of Military Accounts or Deputy ~~Controller of Military Accounts in Independent Charge~~ *Secretary*. Indents for supplies should be in Form 56, and should ordinarily be for twelve months' supply.

1. All these forms are now printed with a coloured ground-pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground-pattern as to ensure detection.

2. It has been arranged that a proper colour shall be allotted to each province, and that both letter-press and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicates, however, the ground-pattern in the proper colour will cover the whole face of the form, while the letter-press will be in black.

3. For the convenience of commercial houses, it has been decided that supply bills for more than ₹1,000 may, if required, be issued in duplicate. For the use of Calcutta, special forms are printed in duplicate (Form 47); elsewhere the ordinary forms for duplicates may be used, the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

4. The forms required for use in the Madras and Bombay Presidencies are printed and supplied by the local Accountants General. In the case of the other provinces, the forms are printed at the Government of India Press in Calcutta on the requisition of the different Accountants General and Comptrollers, who should forward with each indent a requisition on the Controller of Stationery for the required quantity of water-marked paper. The Superintendent, Government Printing, will, on receipt of each indent and requisition, forward the latter to the Controller of Stationery and obtain from him the paper required. Great care must be exercised in preparing the requisition which must be only for the exact number of sheets of water-marked paper required for the number of forms indented for. The class of paper authorised to be used for bill forms is 24 lbs. cream-wove double foolscap water-marked paper, and from a sheet of this paper eight forms of remittance transfer receipts or of sole supply bills or four of supply bills in duplicate are obtainable.

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**Care of Forms.**

**405.** Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

**406.** The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept bank unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*, on the local and on other Governments.

**407.** Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the form returned to the Accountant General with the list of bills issued (local Form 51), the defaced check margin being retained in the cheque book.

**408.** Cancelled.

*Substitute the following for these Articles:—*

410. Two different methods are prescribed for the supply of funds to survey parties, etc., namely one for those whose head-quarters are situated near treasuries or sub-treasuries, and another for those stationed in remote places.

They are described below:—

(a) In the case of parties, etc., whose head-quarters are so situated that funds can be drawn from treasuries or sub-treasuries as required, payment orders will be issued authorising the encashment of salary, establishment, travelling allowance, and contingent bills. Travelling allowance will be drawn on abstract bills, while contingent charges will be met in the first instance from a permanent advance which will be recouped in the usual way by means of fully vouched contingent bills in the case of Administrative officers, and by abstract contingent bills in the case of officers in charge. When, however, any large item of contingent expenditure (such as the purchase of tents during the recess season or of warm clothing at the beginning of the field season) cannot be met from the permanent advance, the amount required may be drawn from the treasury or sub-treasury on an abstract contingent bill.

(b) In special cases, which will occur only when parties, etc., are at such a distance from a treasury or sub-treasury that it is not practicable to draw funds from them from time to time as required, the Surveyor General may sanction the supply of funds to the officer in charge by means of letters of credit as described in Article 412, to enable him to meet the travelling allowances and contingent expenses of all officers and menials serving under him. Salaries and establishment charges will, however, always be drawn on the authority of payment orders as described in (a) above.

NOTE.—These rules do not apply to officers, etc., proceeding on lengthy operations or special duties. In such cases, the circumstances of each case will be taken into account, and advances of pay, travelling and other allowances, and for contingent expenses, will be made as the Surveyor General may direct.

410 A. Payment orders and letters of credit will be issued by the Comptroller, India Treasuries, on the understanding that the Surveyor General holds himself responsible that the actual expenditure does not exceed the budget limits, except when an excess has been sanctioned by Government. Payment orders will be issued on the motion of the Administrative officer (Superintendents, Northern, Southern, and Eastern Circles and Superintendents, Trigonometrical Surveys); letters of credit will be issued

with the sanction of the Surveyor General and on the motion of the Administrative officer. Payment orders and letters of credit will lapse at the end of the month next following the period for which they are issued.

If any payment orders or letters of credit, after being once issued, are found not to be required, the Administrative officer concerned will apply to the Comptroller, India Treasuries, for their cancellation.

**411. (a) Payment orders (for parties, etc., stationed near treasuries).—**

(1) The officer in charge of a party, etc., stationed close to a treasury or sub-treasury will submit to the Administrative officer, for transmission to the Comptroller, India Treasuries, quarterly estimates of the probable requirements of his party on account of fixed and other charges. 'Fixed charges' comprise only salaries and establishment charges and 'other charges' include advances of pay and travelling allowances and permanent advances for contingent expenditure, as explained in Articles 411A and 413A respectively.

(2) These estimates will specify the names of the treasuries or sub-treasuries at which funds are required as well as the amount payable at each. On receipt of the quarterly estimate from each Administrative officer, the Comptroller, India Treasuries, will issue the necessary instructions direct to the Treasury officer, or, when the treasury is not under his own audit control, will request the Accountant General concerned to take suitable action.

Any alterations made by the Administrative officers in these estimates will be notified by them to the Comptroller, India Treasuries, for communication to the Treasury officers or Accountants General concerned.

**(b) Payment orders (for parties, etc., stationed at an inconvenient distance from treasuries).—**

In respect of salaries, establishment charges, and the advances mentioned in clauses (a) and (b) of Article 411 A, the Administrative officer and the Comptroller, India Treasuries, will follow the same procedure as that laid down in clauses (1) and (2) of Article 411 (a).

**NOTE 1.**—Net amounts only will be charged in the treasury accounts even when payments are made at a treasury in Madras (but see Article 317, Rule 3). Adjustments to credit of service funds will be made by the Comptroller, India Treasuries.

**NOTE 2.**—In cases when a Survey party, or gazetted officer, or an officer in charge of a party, is transferred from one province or district to another, and no notice of such transfer has been given by the Accountant General to the Treasury officer of the latter, the pay bill of the party or officer may be cashed at the treasury of the new district on presentation of the bill accompanied by a last pay certificate. The vouchers will accompany the bi-monthly lists of payments to be forwarded by the Treasury officers to the Accountants General.

**NOTE 3.**—When a Survey party or officer is detained in a district for a longer time than was originally notified, the Treasury officer may, on a certificate to that effect from the officer in charge of the party, cash the bills for fixed charges for one month in addition to the advances he has received.

**411A.** The advances referred to in Articles 411(a) (1) and 411(b) include the following :—

- (a) Advances of pay to an officer in charge of a party, etc., as well as to all officers and menials serving under him, when proceeding to the field. These may be granted by the officer in charge

of the party, etc., with the sanction of the Administrative officer, subject to the following conditions :—

- (i) That the advance to an officer does not exceed one month's pay in addition to the salary due to him up to date and that to a menial in no case exceeds two months' pay.
- (ii) That the advance does not exceed Rs. 1,000 for any one officer.

These advances will be drawn from treasuries in the case of a gazetted officer by himself on a requisition countersigned by the officer in charge, and in the case of non-gazetted officers and menials by the officer in charge on simple receipts in the subjoined form. The bill for the advance should in each case be supported by a copy of the sanction of the Administrative officer, which should be attested by the officer in charge or any other authorised gazetted officer. The amount sanctioned may be drawn in instalments on different dates.

Form No. 03a

### SURVEY OF INDIA.

#### Treasury Receipt Form.

No.

Received from the Officer in charge of the \_\_\_\_\_ Treasury  
Rupees (in words) \_\_\_\_\_ being the \_\_\_\_\_

to be accounted for by me to the Comptroller, India Treasuries.  
Rupees (in figures) \_\_\_\_\_

Dated \_\_\_\_\_ 191 .

—In charge

No. \_\_\_\_\_ Party.

(b) Advances to Lower Subordinate officers and menials, who are proceeding on departmental leave or are being discharged, of the pay due to them up to date.

These advances do not require the sanction of the Administrative officer and will be drawn by the officer in charge on simple receipts in the form prescribed in the preceding clause.

(c) (i) Advances on account of travelling expenses, not including daily rates, to the officer in charge himself and to all officers and menials serving under him during the field season or when proceeding to the field or to recess quarters ; and

(ii) Advances when proceeding to the field of amounts not exceeding 30 days' daily rates.

These advances will be drawn by the officer in charge of the Survey party, etc., on specially prescribed forms of abstract travelling allowance bill. Separate bills should be presented for advances on account of travelling expenses and those on account of daily rates.

NOTE 1.—The Treasury officer is not concerned with the detailed distribution of these advances and their subsequent adjustment, as the officer in charge of the party, etc., and the Comptroller, India Treasuries, will be responsible for the same.

412. In the cases referred to in Article 410 (b) an officer in charge of a party, etc., will be supplied with funds by means of letters of credit. The money will be drawn by the officer in charge of the party, etc., from the treasury, as required, on simple receipts in the following form :—

“ Received from the officer in charge of the \_\_\_\_\_  
Treasury, Rupees (in words) \_\_\_\_\_ to be accounted for by  
me to the Comptroller, India Treasuries, in part of letter of credit  
No. \_\_\_\_\_

Rupees (in figures). \_\_\_\_\_

Dated \_\_\_\_\_ 191 .

Signed \_\_\_\_\_

(Survey Rank).

Officer in charge No. \_\_\_\_\_ Party.

413. A special letter of credit may be applied for in favour of an officer who is organising a party, etc., or conveying it from one place to another. These letters of credit are available for one month from date of issue.



*Page 185, Chapter 22.—*

*In the Contents substitute the following for the entry relating to the Survey of India :—*

Survey of India

410-417

*[20th List—2-1-18.]*

Article 409—

*Omit “ Civil Veterinary and Horse-breeding Department; (a) ’ and the connected foot-note.*

*Cancel Articles 432A to 433A with the heading “ Civil Veterinary and Horse-breeding Department.” See on page 191*

*2nd List—1-6-13.*